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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide a reduced excise  
tax rate for portable, electronically-aerated bait containers.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. CRIST introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide  
a reduced excise tax rate for portable, electronically-  
aerated bait containers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Fishing Equipment  
5       Tax Relief Act of 2021”.

1 **SEC. 2. THREE PERCENT RATE FOR PORTABLE, ELEC-**  
2 **TRONICALLY-AERATED BAIT CONTAINERS.**

3 (a) IN GENERAL.—Section 4161(a) of the Internal  
4 Revenue Code of 1986 is amended by redesignating para-  
5 graph (4) as paragraph (5) and by inserting after para-  
6 graph (3) the following new paragraph:

7 “(4) 3 PERCENT RATE FOR PORTABLE, ELEC-  
8 TRONICALLY-AERATED BAIT CONTAINERS.—In the  
9 case of portable, electronically-aerated bait con-  
10 tainers, paragraph (1) shall be applied by sub-  
11 stituting ‘3 percent’ for ‘10 percent’.”.

12 (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to articles sold by the manufac-  
14 turer, producer, or importer after December 31, 2021.